

ATS Test Scenario 04
Taxpayer: Sam and Gloria Gardenia
SSN: 400-00-1034

Test Scenario 04 includes the following forms:

- Form 1040
- Form W-2 (2)
- Schedule B
- Schedule C
- Form 2441
- Schedule EIC
- Form 8862
- Form 8812
- Form 8863
- Form 8917
- Form 8815

Primary Date of Birth = August 7, 1968

Secondary Date of Birth = May 9, 1974

1st Dependent Date of Birth = November 11, 1999

2nd Dependent Date of Birth = September 24, 1992

3rd Dependent Date of Birth = June 28, 1990

Form 8862 line 6a

Assume two addresses

602 Cashew St

Bristol, TN 37620

145 Cashew St

Bristol, TN 37620

Schedule C Part IV line 44a

Assume all mileage occurred before July 1, 2011.

Form 8815 line 6

Assume amount entered is correct.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial **Sam** Last name **Gardenia** Your social security number **4 0 0 0 0 1 0 3 4**

If a joint return, spouse's first name and initial **Gloria** Last name **Gardenia** Spouse's social security number **4 0 0 0 0 1 0 4 8**

Home address (number and street). If you have a P.O. box, see instructions. **602 Cashew St** Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Bristol TN 37620** Presidential Election Campaign

Foreign country name Foreign province/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status

1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

2 ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **2**

b ☒ Spouse } No. of children on 6c who:

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
Jack	Cosmos	4 0 0 0 0 1 0 4 9	son	<input checked="" type="checkbox"/>
Julie	Cosmos	4 0 0 0 0 1 0 8 1	daughter	<input type="checkbox"/>
John	Cosmos	4 0 0 0 0 1 0 8 0	son	<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed **5**

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Attach Schedule B if required **8a**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** b Taxable amount **15b**

16a Pensions and annuities **16a** b Taxable amount **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19** **3463**

20a Social security benefits **20a** b Taxable amount **20b**

21 Other income. List type and amount **Award 1500** **21** **1500**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ **22**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN ▶ **31a**

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ **37**

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,800
Married filing jointly or Qualifying widow(er), \$11,600
Head of household, \$8,500

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	<input type="checkbox"/> Household employment taxes from Schedule H	59a	
b	<input type="checkbox"/> First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. List code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here


Joint return? See page 12. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation Student	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation Insurance Agent	

Paid Preparer Use Only


Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">400-00-1034</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <div style="text-align: center;">69-0000002</div>				1 Wages, tips, other compensation <div style="text-align: right;">6,897</div>		2 Federal income tax withheld <div style="text-align: right;">300</div>					
c Employer's name, address, and ZIP code Citrus College 545 Cashew St Bristol TN 37620				3 Social security wages <div style="text-align: right;">6,897</div>		4 Social security tax withheld <div style="text-align: right;">290</div>					
				5 Medicare wages and tips <div style="text-align: right;">6,897</div>		6 Medicare tax withheld <div style="text-align: right;">100</div>					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Sam Gardenia 602 Cashew St Bristol TN 37620				11 Nonqualified plans		12a See instructions for box 12 <div style="text-align: center;">C o d e</div>					
				13 Statutory employee Retirement plan Third-party sick pay <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div>		12b <div style="text-align: center;">C o d e</div>					
				14 Other		12c <div style="text-align: center;">C o d e</div>					
						12d <div style="text-align: center;">C o d e</div>					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement 2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">400-00-1048</div>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <div style="text-align: center;">69-0000001</div>				1 Wages, tips, other compensation <div style="text-align: right;">29,964</div>		2 Federal income tax withheld					
c Employer's name, address, and ZIP code Bristol Insurance Agency 822 Cashew St Bristol TN 37620				3 Social security wages <div style="text-align: right;">29,964</div>		4 Social security tax withheld <div style="text-align: right;">1,258</div>					
				5 Medicare wages and tips <div style="text-align: right;">29,964</div>		6 Medicare tax withheld <div style="text-align: right;">434</div>					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Gloria Gardenia 602 Cashew St Bristol TN 37620				11 Nonqualified plans		12a See instructions for box 12 C o d e					
				13 Statutory employee Retirement plan Third-party sick pay <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e					
				14 Other		12c C o d e					
						12d C o d e					
f Employee's address and ZIP code											
15 State Employer's state ID number TN 69-0000007		16 State wages, tips, etc. <div style="text-align: right;">29,964</div>		17 State income tax <div style="text-align: right;">1,500</div>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

SCHEDULE B
(Form 1040A or 1040)**Interest and Ordinary Dividends**

OMB No. 1545-0074

2011
Attachment
Sequence No. **08**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See instructions on back.**

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1034**Part I**
Interest

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶
Second Bank

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

Note. If line 4 is over \$1,500, you must complete Part III.**Part II**

- 5** List name of payer ▶

Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

Note. If line 6 is over \$1,500, you must complete Part III.**Part III**
Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2011, did you have a financial interest in or signature authority over a financial account, such as a bank account, securities account, or brokerage account located in a foreign country? See instructions
- If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

Yes **No**☒ ☐☐ ☐

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)**► For information on Schedule C and its instructions, go to www.irs.gov/schedulec**
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2011
Attachment
Sequence No. **09**

Name of proprietor GLORIA GARDENIA		Social security number (SSN) 400-00-1048
A Principal business or profession, including product or service (see instructions) Insurance Sales		B Enter code from instructions <div style="border: 1px solid black; padding: 2px; display: inline-block;"> ► 5 2 4 2 1 0 </div>
C Business name. If no separate business name, leave blank. Bristol Insurance Agency		D Employer ID number (EIN), if any <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 6 9 0 0 0 0 0 0 1 </div>
E Business address (including suite or room no.) ► 822 Cashew St City, town or post office, state, and ZIP code Bristol TN 37620		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2011, check here <input type="checkbox"/>		
I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file all required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1a Merchant card and third party payments received (see instructions)	1a				
b Gross receipts or sales not reported on line 1a (see instructions)	1b				
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c			29964	
d Total gross receipts	1d				
2 Returns and allowances plus any "cash back" amounts included on line 1a.	2			0	
3 Subtract line 2 from line 1d	3				
4 Cost of goods sold (from line 42 on page 2)	4			0	
5 Gross profit. Subtract line 4 from line 3	5				
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6			0	
7 Gross income. Add lines 5 and 6	7				

Part II Expenses

8 Advertising	8			18 Office expense	18	745
9 Car and truck expenses (see instructions)	9		525	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10			20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a	
12 Depletion	12			b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22	207
15 Insurance (other than health)	15			23 Taxes and licenses	23	292
16 Interest:				24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a			a Travel	24a	
b Other	16b			b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17			25 Utilities	25	
				26 Wages (less employment credits)	26	
				27a Other expenses (from line 48)	27a	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28					
29 Tentative profit or (loss). Subtract line 28 from line 7	29					
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30					
31 Net profit or (loss). Subtract line 30 from line 29.						
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3 .						
• If a loss, you must go to line 32.						
32 If you have a loss, check the box that describes your investment in this activity (see instructions).						
• If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and Schedule SE, line 2. If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3 .						
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.						
				32a <input type="checkbox"/> All investment is at risk.		
				32b <input type="checkbox"/> Some investment is not at risk.		

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 08 / 09 / 2008

44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a	Business	1030	b	Commuting (see instructions)	667	c	Other	14551
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45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 Total other expenses. Enter here and on page 1, line 27	48	

Form **2441****Child and Dependent Care Expenses**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

1040
1040A
1040NR

2441

OMB No. 1545-0074

2011Attachment
Sequence No. **21**

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1034

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
Jane Iris	915 Cashew St Bristol TN 37620	400-00-1090	2200

Did you receive dependent care benefits? ☐ **No** —————> Complete only Part II below.
☐ **Yes** —————> Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.

Part II **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a)
First	Last		
Jack	Cosmos	400-00-1049	2200

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

6 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46

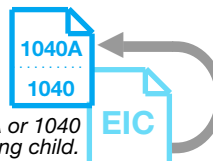
For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2011)

SCHEDULE EIC
(Form 1040A or 1040)**Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

2011Attachment
Sequence No. **43**Department of the Treasury
Internal Revenue Service (99)Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1034

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	Jack	Cosmos	Julie	Cosmos	John	Cosmos
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	400-00-1049		400-00-1081		400-00-1080	
3 Child's year of birth	Year 1 9 9 7 <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year 1 9 9 2 <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year 1 9 9 0 <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	
b Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	son		daughter		son	
6 Number of months child lived with you in the United States during 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	12 months <i>Do not enter more than 12 months.</i>		12 months <i>Do not enter more than 12 months.</i>		12 months <i>Do not enter more than 12 months.</i>	

Form **8862**
(Rev. December 2009)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-0074

Attachment
Sequence No. **43A**

▶ Attach to your tax return.

▶ See instructions on back.

Your social security number

Sam and Gloria Gardenia

400-00-1034

- Before you begin:**
- ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
 - ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
 - ✓ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

- 1 Enter the year for which you are filing this form (for example, 2009) ▶ **2011**
- 2 If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" ▶ ☐ Yes ☒ No
- Caution.** If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? ▶ ☐ Yes ☒ No
- Caution.** If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers With a Qualifying Child or Children

Note. Child 1, Child 2, and Child 3 are the same children you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year shown on line 1 above.

- 4 Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
- a Child 1 ▶ **365** b Child 2 ▶ **365** c Child 3 ▶ **365**
- Caution.** If you entered less than **183** for any child, you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 5 If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
- a Child 1 ▶ (1) Month and day of birth (MM/DD) ▶ / (2) Month and day of death (MM/DD) ▶ /
- b Child 2 ▶ (1) Month and day of birth (MM/DD) ▶ / (2) Month and day of death (MM/DD) ▶ /
- c Child 3 ▶ (1) Month and day of birth (MM/DD) ▶ / (2) Month and day of death (MM/DD) ▶ /
- 6 Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
- a Child 1 ▶ Number and street **See Summary Page**
City or town, state, and ZIP code
- b Child 2 ▶ If same as shown for child 1, check this box. ▶ ☒ Otherwise, enter below:
Number and street
City or town, state, and ZIP code
- c Child 3 ▶ If same as shown for child 1, check this box. ▶ ☒ Or if same as shown for child 2 (and this is different from address shown for child 1), check this box. ▶ ☐ Otherwise, enter below:
Number and street
City or town, state, and ZIP code
- 7 Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1, child 2, or child 3 for more than half the year shown on line 1? ▶ ☒ Yes ☐ No
- If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
- a Other person living with child 1: Name **Ralph Azalia**
Relationship to child 1 **none**
- b Other person living with child 2: If same as shown for child 1, check this box. ▶ ☒ Otherwise, enter below:
Name
Relationship to child 2
- c Other person living with child 3: If same as shown for child 1, check this box. ▶ ☒ Or if same as shown for child 2 (and this is different from the person living with child 1), check this box. ▶ ☐
Otherwise, enter below:
Name
Relationship to child 3

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Form **8812****Additional Child Tax Credit**1040
1040A
1040NR

8812

OMB No. 1545-0074

2011Attachment
Sequence No. **47**Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Your social security number

Sam and Gloria Gardenia

400-00-1034

Part I All Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48 **2**
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3**
- 4a** Earned income (see instructions on back) **4a**
- b** Nontaxable combat pay (see instructions on back) **4b** **0**
- 5** Is the amount on line 4a more than \$3,000?
☐ **No.** Leave line 5 blank and enter -0- on line 6.
☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6**
- Next.** Do you have three or more qualifying children?
☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

- 7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back **7**
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.
- 1040A filers:** Enter -0-.
- 1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.
- 9** Add lines 7 and 8 **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.
- 1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).
- 1040NR filers:** Enter the amount from Form 1040NR, line 64.
- 11** Subtract line 10 from line 9. If zero or less, enter -0- **11**
- 12** Enter the **larger** of line 6 or line 11 **12**
- Next,** enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

- 13** This is your additional child tax credit **13**

Enter this amount on
Form 1040, line 65,
Form 1040A, line 42, or
Form 1040NR, line 62.1040
1040A
1040NR

Form **8863** (2011)

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2.	7	
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8	
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9	
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10	
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	
12	If line 10 is: <ul style="list-style-type: none"> • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) 	12	.
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the year and meet the conditions on page 4 of the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/>	13	
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below	14	

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13	15	0
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)	16	
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17	
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18	
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20	
21	If line 19 is: <ul style="list-style-type: none"> • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) 	21	.
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	22	
23	Nonrefundable education credits. Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	23	

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Form **8917****Tuition and Fees Deduction**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service**See Instructions.**
Attach to Form 1040 or Form 1040A.**2011**
Attachment
Sequence No. **60**

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1034



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin:

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2010 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name	Last name	
	Gloria	Gardenia	400-00-1048
			182
2	Add the amounts on line 1, column (c), and enter the total		2
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18.		4
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees		5
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.		6

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2011**.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about these credits.

Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and the first 3 months of 2012.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses *later*.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

Form **8815**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

**Exclusion of Interest From Series EE and I
U.S. Savings Bonds Issued After 1989**
(For Filers With Qualified Higher Education Expenses)
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2011
Attachment
Sequence No. **167**

Sam and Gloria Gardenia

Your social security number

400-00-1034

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution
	Sam Gardenia	Citrus College 545 Cashew St Bristol TN 37620

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2011 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2	6060
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2011 for the person(s) listed in column (a) of line 1 (see instructions)	3	0
4	Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4	
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cashed during 2011	5	3000
6	Enter the interest included on line 5 (see instructions)	6	125
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	x .
8	Multiply line 6 by line 7	8	
9	Enter your modified adjusted gross income (see instructions)	9	
	Note: If line 9 is \$86,100 or more if single or head of household, or \$136,650 or more if married filing jointly or qualifying widow(er) with dependent child, stop . You cannot take the exclusion.		
10	Enter: \$71,100 if single or head of household; \$106,650 if married filing jointly or qualifying widow(er) with dependent child	10	
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11	
12	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er) with dependent child. Enter the result as a decimal (rounded to at least three places)	12	x .
13	Multiply line 8 by line 12	13	
14	Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040A or Form 1040), line 3 ▶	14	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2011 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who Can Take the Exclusion

You can take the exclusion if all four of the following apply.

1. You cashed qualified U.S. savings bonds in 2011 that were issued after 1989.
2. You paid qualified higher education expenses in 2011 for yourself, your spouse, or your dependents.
3. Your filing status is any status except married filing separately.
4. Your modified AGI (adjusted gross income) is less than: \$86,100 if single or head of household; \$136,650 if married filing jointly or qualifying widow(er) with dependent child. See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2011.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You can use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989, as your written record.